

tax credits to lower income working families; indexing of capital gains rates; expansion of the definition of "independent contractor"—and Democrats, including the gentleman from New York [Mr. RANGEL], the gentleman from South Carolina [Mr. SPRATT], and the President and his team, deserve credit for that.

But they still aren't good enough. Beyond the pluses and minuses, and the tables showing who gains and who loses, there are fundamental problems with this budget package.

First, it widens the gap between rich and poor in this Nation, when we should be working to increase fairness and narrow the income gap.

Republicans seem to think money made from money is superior to money made from work. Under these bills, working people's salaries will continue to be taxed at existing rates, but rates will be cut on profits from securities or property.

People who earn just enough to get by will get a small break—if they have children—but people who have spare money to put into the new back-loaded IRA's will get all their future interest tax-free. And people leaving large estates will be able to pass on much more without tax.

A Citizens for Tax Justice analysis of the tax bill shows that, among income groups, the lowest 20 percent will actually pay more taxes, while the top 20 percent will get more than 75 percent of the benefits. The top 1 percent alone will get more than 30 percent of the benefits.

In dollar terms, this means that those in the lowest 20 percent will pay \$39 a year more in taxes, while those in the highest 1 percent will get a \$16,000 break. Doesn't sound like tax fairness to me.

My second problem is that the reconciliation package rewards the rich with immediate tax cuts and puts off the tough decisions on spending cuts and entitlement reforms.

The justification for separating this year's reconciliation legislation into two bills seems to be to avoid accusations that Medicare cuts are to pay for tax cuts for the wealthy—to try to fool the American people by not including both in one bill.

But it is a fact that in the current climate of deficit reduction we cannot afford to give anyone tax cuts unless we also cut spending. Yesterday's spending reduction bill is not needed to reform Medicare—it won't—or to make tough specific cuts in spending—it doesn't—but to make room for tax cuts.

The future cuts in appropriations required to reach the goal of a balanced budget by 2002 are not specified, but examples given by our colleagues yesterday and today make it clear how deep they would have to be and how unlikely a future Congress would be to inflict such pain.

Medicare savings are business as usual—cuts in provider payments—and reform is left to a commission.

Medicaid cuts are almost entirely taken from the hospitals that serve large numbers of poor and uninsured people, hospitals that are already reeling from prior cuts and from the changes going on in the health care industry.

But the tax cuts begin kicking in now—the capital gains rate cuts are even retroactive.

My third problem is that these bills threaten to starve our future. Even if all the rosy assumptions are correct, and the economy continues to flourish, and tax losses don't ex-

plode, many necessary investments in our physical and social infrastructure will be unaffordable. I don't believe in term limits, and I hope to be here in 5 years, even in 10 years, but I certainly don't look forward to dealing with the budget situation we will face then because of these bills.

Mr. Speaker, there are highly visible problems with these bills, but I am also worried about the invisible. In the Republicans' unseemly rush to pass something—anything—and go on vacation, few Members have had the time to thoroughly study and understand both bills. Already, there are reports of "rifle shot" tax breaks and other goodies tucked in, in obscure language. Who knows what's in there. By itself, that should be reason enough to delay the conference report until September.

Mr. Speaker, I can count. I know this tax bill will pass as easily as yesterday's spending bill did, and the President will sign both, but you should be aware that Democrats will make every effort in the months and years to come to correct the excesses and restore fairness to our government's taxing and spending policies.

Mr. Speaker, I urge my colleagues to join me and vote against this regressive bill.

#### A CENTURY OF DEVOTION

#### HON. JAMES A. BARCIA

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 31, 1997

Mr. BARCIA. Mr. Speaker, a church is more than bricks and mortar. A church serves as the foundation of a community and its construction is a labor of love and caring. For the past 100 years, the congregation of Juniata Baptist Church has been the base of their community. This year on August 10, the Juniata Baptist Church will celebrate 100 years of community growth. For the past century, they not only have grown but have expanded to provide Christian education for their children through the creation of the Juniata Christian School.

In August 1973, Pastor Rick Flanders was called to lead the church. For the past 20 years, under his capable leadership, the church has continued its wonderful heritage of accomplishment. The church's congregation has sizably increased. In the 1990's, under Pastor Flander's guidance, the attendance has averaged over 400 people on Sunday mornings.

The Juniata Baptist Church began with a small group of Christian believers meeting in a log cabin in the early 1890's. In 1897, they completed their first regular church building with timber hewn by men of the congregation. The little assembly was then officially known as the Free Will Baptist Union Church. Early pastors were meagerly supported, but generously given lodging by members of the congregation in their homes. In 1944, the church was finally able to purchase a parsonage.

The Juniata Baptist Church has undergone several remodeling and expansion projects in its century-long existence. In 1951, William Vroman was named their pastor. Under his leadership, the little church building was extensively improved and remodeled. In 1966, after Brother Vroman moved on, the church

called Brother William Goodwin, one of the first graduates of Midwestern Baptist Seminary, as its pastor. Extensive building was done during his pastorate. The parsonage was moved from the north side of Saginaw Road to just south of the church building. A new auditorium was built in 1961, and the educational building, which houses the gymnasium and classrooms, was built in 1986. After Pastor Goodwin moved, the church called Richard Arnold to serve as pastor. He served from 1969 to 1973, during which time attendance grew and the auditorium was expanded. The parsonage was then moved across Washburn Road to make room for the auditorium expansion.

The Juniata Christian School has served members of its congregation and the community by passing along strong Christian values to future generations by maintaining a K through 12 program. In 1972, the day-school ministry began with 25 students in grades K through 3 and today they have increased to serve about 200 students in grades K through 12. The school is dedicated to teaching the Christian principles to students at an early age, so that they will have their faith to guide them through life's many challenges.

Mr. Speaker, the mission of the Juniata Baptist Church has remained consistent throughout all of the structural changes. The Juniata Baptist Church continues to provide an invaluable service to the community, teaching through example. The focus of its ministry has been constant over the years of its history: winning people to Christ and teaching them the Bible. Mr. Speaker, I ask you and the rest of our colleagues to join me in congratulating Pastor Rick Flanders and the dedicated congregation of the Juniata Baptist Church on 100 years of leadership and wish them many more to come.

#### PAN AM FLIGHT 103: WE WILL NEVER FORGET THE VICTIMS

#### HON. JON D. FOX

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 31, 1997

Mr. FOX. Mr. Speaker, I rise to speak on one of the most important and dangerous challenges America faces as we approach the 21st century: terrorism. Throughout many parts of the world Americans continue to be at risk of a terrorist attack. Sadly, the 1990's brought reality to bear hard down upon us with attacks on our own soil. The bombing of the Federal building in Oklahoma City in 1995 and the World Trade Center in New York City in 1993 are but two terrorists attacks that come to mind.

Last year, the 104th Congress took great strides to combat international terrorism, most notably with our passage of the Antiterrorism and Effective Death Penalty Act of 1996 and the enactment of additional sanctions against terrorist states such as Libya and Iran. But it is not enough. The war still continues and American citizens remain at risk. While we must continue to address ways in which to adopt preventative measures, we must not forget or abandon the victims themselves or the surviving families of those who have already suffered and who may still continue to suffer.

Almost 9 years ago Pan Am Flight 103 was destroyed over the quiet countryside of